

## 1065 BUSINESS RULES FOR TAX YEAR 2008

### Version 2008v3.0

Rule Number	Rules Text	Error Category	Severity	Changed from 2008v2.0 to 2008v3.0
F1065-001	If Form 1065, Item J checkbox is checked, then Schedule M-3 (Form 1065) must be present in the return.	Missing Document	Reject	
F1065-002	If Form 1065 Line 1c has a non-zero value, then Line 1a or Line 1b (or both) must have a non-zero value.	Missing Data	Reject	
F1065-003	If Form 1065, Line 2 has a non-zero value, then it must equal Schedule A, Line 8.	Data Mismatch	Reject	
F1065-004	If Form 1065 Line 3 has a non-zero value, then Line 1c or Line 2 must have a non-zero value.	Missing Data	Reject	
F1065-005	If Form 1065, Line 5 has a non-zero value, then Schedule F (Form 1040) must be present in the return.	Missing Document	Reject	
F1065-007	If Form 1065 Line 6 has a non-zero value, then Form 4684 or Form 4797 must be present in the return.	Missing Document	Reject	
F1065-009	If Form 1065 Line 8 has a non-zero value, then Line 3 or Line 4 or Line 5 or Line 6 or Line 7 must have a non-zero value.	Missing Data	Reject	
F1065-010	If Form 1065 Line 21 has a non-zero value, then Line 9 or Line 10 or Line 11 or Line 12 or Line 13 or Line 14 or Line 15 or Line 16a or Line 16b or Line 17 or Line 18 or Line 19 or Line 20 must have a non-zero value.	Missing Data	Reject	
F1065-011	If Form 1065 Schedule A Line 6 has a non-zero value, then Line 1 or Line 2 or Line 3 or Line 4 or Line 5 must have a non-zero value.	Missing Data	Reject	
F1065-012	If Form 1065 Schedule A Line 9c checkbox is checked, then Form 970 must be present in the return.	Missing Document	Reject	
F1065-013	If Form 1065 Schedule A Line 9c checkbox is checked, then no more than one Form 970 must be present in the return.	Multiple Documents	Reject	
F1065-014	If Form 1065, Schedule B, Line 12 has a non-zero value, then one or more Forms 8865 must be present in the return.	Missing Document	Reject	

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F1065-015	If Form 1065 Schedule K Line 2 has a non-zero value, then Form 8825 must be present in the return.	Missing Document	Reject	
F1065-017	If Form 1065 Schedule K Line 8 has a non-zero value, then Schedule D (Form 1065) must be present in the return.	Missing Document	Reject	
F1065-018	If Form 1065 Schedule K Line 8 has a non-zero value, then no more than one Schedule D (Form 1065) must be present in the return.	Multiple Documents	Reject	
F1065-019	If Form 1065 Schedule K Line 9a has a non-zero value, then Schedule D (Form 1065) must be present in the return.	Missing Document	Reject	
F1065-020	If Form 1065 Schedule K Line 9a has a non-zero value, then no more than one Schedule D (Form 1065) must be present in the return.	Multiple Documents	Reject	
F1065-021	If Form 1065 Schedule K Line 10 has a non-zero value, then Form 4797 must be present in the return.	Missing Document	Reject	
F1065-025	If Form 1065, Schedule K, Line 15a or 15b has a non-zero value, then one or more Forms 8586 must be present in the return.	Missing Document	Reject	
F1065-026	If Form 1065, Schedule K, Line 15c has a non-zero value, then Form 3468 must be present in the return.	Missing Document	Reject	
F1065-031	If Form 1065, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following must be attached: Form 3468, 5884, 5884-A, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8847, 8861, 8864, 8874, 8881, 8882, 8896, 8900, 8906, 8907, 8908, 8909, 8910, 8911, 8912, 8923, "Other Credits and Credit Recapture Statement" [OtherCreditsAndCreditRecaptureStatement], "Other Credits Statement" [OtherCreditsStatement], "Undistributed Capital Gains by a RIC/REIT Statement" [UndistrCapGainsRICREITStatement].	Missing Document	Reject	
F1065-032	If Form 1065 Schedule K Line 10 has a non-zero value, then no more than one Form 4797 must be attached to Form 1065.	Multiple Documents	Reject	
F1065-033	If Form 1065 Schedule K Line 15c has a non-zero value, then no more than one Form 3468 must be attached to Form 1065.	Multiple Documents	Reject	
F1065-034	If Form 1065 Schedule K Line 2 has a non-zero value, then no more than one Form 8825 must be attached to Form 1065.	Multiple Documents	Reject	
F1065-035	If Form 1065, Schedule K, Line 12 has a non-zero value, then one or more Forms 4562 or Forms 4562-FY must be present in the return.	Missing Document	Reject	

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F1065-036	If Form 1065, Item J checkbox is checked, then Schedule C (Form 1065) must be present in the return.	Missing Document	Reject	New
F5471-002	If Form 5471, Item B, checkbox “3” is checked, then one or more “Category 3 Filer Statements” [Category3FilerStatement] must be attached.	Missing Document	Reject	
F5471-003	If Form 5471, Schedule C, Line 8, Columns “Functional Currency” or “US Dollars” has a non-zero value, then “Other Income Statement” [OtherIncomeForm5471Statement] must be attached.	Missing Document	Reject	
F5471-005	If Form 5471, Schedule C, Line 16, Columns “Functional Currency” or “US Dollars” has a non-zero value, then “Itemized Other Deductions Schedule” [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Reject	
F5471-010	If Form 5471, Schedule H, Line 2h, Columns “Net Additions” or “Net Subtractions” has a non-zero value, then “Earnings and Profits Other Adjustments Statement” [EarningsAndProfitsOtherAdjStmt] must be attached.	Missing Document	Reject	
F5471-014	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then “Investment In Subsidiaries Statement” [InvestmentInSubsidiariesStmt] must be attached.	Missing Document	Reject	
F5471-026	If Form 5471, Schedule G, Line 1, checkbox ‘Yes’ is checked, then one or more “Owns Foreign Partnership Statement” [OwnsForeignPartnershipStmt] must be attached.	Missing Document	Reject	
F5471-029	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then “Itemized Other Current Assets Schedule” [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Reject	
F5471-030	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then “Itemized Other Investments Schedule” [ItemizedOtherInvestmentsSchedule] must be attached.	Missing Document	Reject	
F5471-031	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then “Itemized Other Assets Schedule” [ItemizedOtherAssetsSchedule] must be attached.	Missing Document	Reject	
F5471-032	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then “Itemized Other Current Liabilities Schedule” [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Missing Document	Reject	
F5471-033	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then “Itemized Other Liabilities Schedule” [ItemizedOtherLiabilitiesSchedule] must be attached.	Missing Document	Reject	

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F8586-006	If Form 8586, Line 3 has a non-zero value, then one or more Forms 8609-A must be present in the return.	Missing Document	Reject	
F8586-007	If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609-A must be present in the return.	Incorrect Data	Reject	
F8609A-001	Form 8609-A, Part I, Item A "Building Identification Number" must have a value.	Missing Data	Reject	
F8825-001	If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero.	Missing Data	Reject	
F8865-003	If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then Line F2 must have a value.	Missing Data	Reject	
F8865-011	If Form 8865, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached.	Missing Document	Reject	
F8865-028	If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value.	Missing Data	Reject	
F8865-029	If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached.	Missing Document	Reject	
F8865-097	There can be no more than one Form 8825 attached to Form 8865.	Multiple Documents	Reject	
F8865-150	If Form 8865, Schedule K, Line 15c has a non-zero value, then Form 3468 must be attached.	Missing Document	Reject	
F8865-178	If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 4255, 5884, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8882, 8896, 8900, 8586, 8271, 4797, 3468, 8906, 8907, 8908, 8910, 8911, 8912, 5884-A Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"].	Missing Document	Reject	
F8865-186	If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 4255, 5884, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8882, 8896, 8900, 8586, 8271, 4797, 3468, 8906, 8907, 8908, 8909, 8910, 8911, 8912, 8923, 5884-A Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"].	Missing Document	Reject	
F8865-187	If Form 8865, Schedule B, Line 6 has a non-zero value, then Form 4797 must be attached.	Missing Document	Reject	

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F8865-188	If Form 8865, Schedule K, Line 10 has a non-zero value, then Form 4797 must be attached.	Missing Document	Reject	
F8865-190	If Form 8865, Schedule K, Line 12 has a non-zero value, then Form 4562 or Form 4562-FY must be present in the return.	Missing Document	Reject	
F982-001	If Form 982, Line 1c is checked and Line 1a, Line 1b and Line 1d are not checked, then Line 10 must have a non-zero value.	Missing Data	Reject	
F982-003	If Form 982, Line 1d is checked, Line 4 must have a non-zero value.	Missing Data	Reject	
FPYMT-018	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	
FPYMT-027	If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.	Incorrect Data	Reject	
FPYMT-028	If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS.	Incorrect Data	Reject	
FPYMT-038	"Payment Amount" in the IRS Payment Record must not be greater than 200% of the "Balance Due" [Publicly Traded Partnership Statement].	Incorrect Data	Reject	
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop	
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop	
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop	
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject	
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject	

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R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject	
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject	
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject	
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject	
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject	
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject	
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject	
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".	Incorrect Data	Reject	
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	
R0000-044	The CUSIP Number cannot equal all zeros.	Incorrect Data	Reject	
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	

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R0000-050	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject	
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject	
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject	
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject	
R0000-055	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present.	Missing Document	Reject	
R0000-057	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject	
R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject	
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject And Stop	
R0000-068	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Partner", "Title" of the "Partner", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject	
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	
R0000-079	The EIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.	Data Mismatch	Reject And Stop	
R0000-080	The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.	Data Mismatch	Reject And Stop	
R0000-081	The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.	Data Mismatch	Reject And Stop	

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R0000-082	The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.	Missing Data	Reject And Stop	
R0000-083	The EIN must be provided in the IRS Submission Manifest.	Missing Data	Reject And Stop	
R0000-102	"Tax Year" in the Return Header must equal one of the following values for the processing year 2009 - ("2006", "2007", "2008").	Incorrect Data	Reject	
R0000-104	If the checkbox "Final Return" is not checked or if the checkbox "Initial Return" is not checked or if the return is NOT less than 12 months (364 days from the "Tax Period Beginning Date" to the "Tax Period Ending Date" in the Return Header), then the "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2008 - ("20081231", "20090131", "20090228", "20090331", "20090430", "20090531", "20090630", "20090731", "20090831", "20090930", "20091031", "20091130") OR [the tax period ending date must be 1-3 days after the beginning of the month or the tax period ending date must be 1-6 days before the end of the month].	Incorrect Data	Reject	
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN.	Database Validation Error	Reject	
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject	Disabled
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop	
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject	
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	
R0000-920	If "Amended Return" or (Superseded for 1065/1065B) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject	
R0000-921	If "Amended Return" or (Superseded for 1065/1065B) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject	
SF-F1040-009	If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 or Form 4562-FY must be attached to the return.	Missing Document	Reject	
SK1-F1065-001	If Schedule K-1 (Form1065), Part I, Line F checkbox is checked, then one or more Forms 8271 must be present in the return.	Missing Document	Reject	Deleted



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SK1-F1065-002	If on any Form 8283 present in the return, Section B, Part I, Line 5 column (a) is not empty (which means that the deduction for the described item or group of similar items of contributed property exceeds \$5,000), then that Form 8283 must be attached to Part III, Line 13 of Schedule K-1 (Form 1065) of each partner (even if the amount of the deduction allocated to each partner is \$5,000 or less).	Missing Document	Reject	
SM3-F1065-001	If Schedule M-3 (Form 1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold) has a non-zero value, then Form 8916-A must be present in the return.	Missing Document	Reject	
SM3-F1065-002	If Schedule M-3 (Form 1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold) has a non-zero value, then no more than one Form 8916-A must be present in the return.	Multiple Documents	Reject	
SM3-F1065-003	If Schedule M-3 (Form 1065), Part II, Line 11(a), 11(b), 11(c), or 11(d) (Interest Income) has a non-zero value, then Form 8916-A must be present in the return.	Missing Document	Reject	
SM3-F1065-004	If Schedule M-3 (Form 1065), Part II, Line 11(a), 11(b), 11(c), or 11(d) (Interest Income) has a non-zero value, then no more than one Form 8916-A must be present in the return.	Multiple Documents	Reject	
SM3-F1065-005	If Schedule M-3 (Form 1065), Part III, Line 27(a), 27(b), 27(c), or 27(d) (Interest Expense) has a non-zero value, then Form 8916-A must be present in the return.	Missing Document	Reject	
SM3-F1065-006	If Schedule M-3 (Form 1065), Part III, Line 27(a), 27(b), 27(c), or 27(d) (Interest Expense) has a non-zero value, then no more than one Form 8916-A must be present in the return.	Multiple Documents	Reject	
STATE-001	The agency to which a State Submission is filed must participate in the Fed/State program.	Incorrect Data	Reject	
STATE-005	The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.	Data Mismatch	Reject	
STATE-006	If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.	Unsupported	Reject	
STATE-007	The IRS Submission ID referenced in the State Submission must be that of an IRS Return.	Incorrect Data	Reject	
STATE-008	State Corporate Returns can only be submitted via the Web Services Channel.	Unsupported	Reject	
STATE-901	The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.	Database Validation Error	Reject	
STATE-902	The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.	Database Validation Error	Reject	

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T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop	
T0000-013	The Message ID must be globally unique.	Incorrect Data	Reject And Stop	
T0000-014	The Submission ID must be globally unique.	Incorrect Data	Reject And Stop	
T0000-015	The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.	Incorrect Data	Reject And Stop	
T0000-016	The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).	Incorrect Data	Reject And Stop	
T0000-017	The Submission ID must be 20 characters in length.	Incorrect Data	Reject And Stop	
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop	
X0000-005	The XML data has failed schema validation.	XML Error	Reject And Stop	
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> " (xmlns= " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> ").The namespace prefix "efile" shall be bound to the namespace " <a href="http://www.irs.gov">http://www.irs.gov</a> " (xmlns:efile=" <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> ").The namespace prefix "SOAP" shall be bound to the namespace " <a href="http://schemas.xmlsoap.org/soap/envelope/">http://schemas.xmlsoap.org/soap/envelope/</a> " (xmlns:SOAP=" <a href="http://schemas.xmlsoap.org/soap/envelope/">http://schemas.xmlsoap.org/soap/envelope/</a> ") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop	
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> " (xmlns= " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> ").The namespace prefix "efile" shall be bound to the namespace " <a href="http://www.irs.gov">http://www.irs.gov</a> " (xmlns:efile=" <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> ").	XML Error	Reject And Stop	
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop	
X0000-010	For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.	Incorrect Data	Reject And Stop	

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X0000-011	All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).	Incorrect Data	Reject And Stop	
X0000-012	The name of a binary attachment file must be less than or equal to 64 bytes.	Incorrect Data	Reject And Stop	
X0000-015	Each zip entry in the Attachment Zip file must end with ".zip" extension.	Data Mismatch	Reject And Stop	
X0000-017	ZIP Entry names in the transmission ZIP archive must be unique.	Duplicate Condition	Reject And Stop	
X0000-018	A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop	
X0000-019	A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.	Incorrect Data	Reject And Stop	
X0000-020	A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop	
X0000-021	The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.	Missing Data	Reject And Stop	
X0000-022	The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.	Duplicate Condition	Reject	
X0000-024	Unable to read a binary attachment in the Submission Zip Archive.	Incorrect Data	Reject And Stop	
X0000-025	Unable to read XML data from the Submission Zip Archive.	Incorrect Data	Reject And Stop	
X0000-026	The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file.	Incorrect Data	Reject And Stop	
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject	
X0000-028	A single PDF file must not exceed 60MB in size.	Incorrect Data	Reject	
X0000-029	A binary attachment submitted in the PDF format must begin with the file header "%PDF-".	Incorrect Data	Reject And Stop	

Rule Number	Rules Text	Error Category	Severity	Changed from 2008v2.0 to 2008v3.0
X0000-030	The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/".	Incorrect Data	Reject And Stop	